

<b>Finance and Administration Cabinet STANDARD PROCEDURE</b>	<b>Page 1 of 2</b>
ISSUED BY: <b>Security</b>	
EFFECTIVE DATE: <b>January 10, 2006</b>	
PROCEDURE # <b>6.5.3 (formerly KRC procedure's #5.5 and #5.8)</b>	
SUBJECT: <b>Department of Revenue E-Mail and Internet Usage</b>	
Distribution Code(s): <b>A, B, C</b>	Contact: <b>Dept. of Revenue Security Office (502) 564-5200, Station #17</b>

## I. INTRODUCTION

The Finance and Administration Cabinet and the Department of Revenue have implemented an extensive computer network for use by employees, to enhance their ability to develop, design, and implement methods for delivery of government information and services. This Standard Procedure is a supplement to [Finance and Administration Cabinet Standard Procedure #3.1](#) and sets forth additional guidelines for accessing and using e-mail and the Internet.

## II. PROCEDURE

Department of Revenue employees may transmit confidential state taxpayer information via e-mail within the Kentucky Information Highway. However, state tax information cannot be transmitted via the internet without consent from the taxpayer (see below).

Department of Revenue employees may transmit confidential state tax information to the taxpayer or his authorized representative, upon either a written or an e-mail request from a taxpayer or his authorized representative and provided adequate taxpayer identification information is contained in the letter or e-mail. Adequate taxpayer identification information includes the taxpayer's social security number, address information, and/or date of birth. If the medium of transmission is not specified by the taxpayer or his authorized representative, the Department of Revenue employee shall mail the tax information to the taxpayer or his authorized representative. The written or e-mail request by the taxpayer or his authorized agency to transmit information by e-mail must be retained, either in hard copy or electronically, as a record of the request.

**At no time should a Department of Revenue employee send federal taxpayer information, via e-mail or the Internet. The Internal Revenue Service specifically prohibits the transmission of federal data via e-mail, either through the Kentucky Information Highway or Internet.**

It is the responsibility of each Department of Revenue employee to abide by both [Finance and Administration Cabinet Standard Procedure #3.1](#) (Internet and Electronic Mail Acceptable Use) the [Department of Revenue's Standard Procedure #6.1.2](#) (Confidentiality of State and Federal Information), and all state and federal laws and regulations concerning confidentiality of taxpayer information using either e-mail or the Internet.

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### **III. DISCIPLINARY ACTION**

Failure to follow the procedures set forth in this policy may result in disciplinary action, including reprimand, suspension or dismissal.

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**NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"**

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**DISTRIBUTION CODES:**

<b>A. Senior Management</b>	<b>B. Division Directors</b>	<b>C. Branch Managers/Supervisors</b>
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